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In the Specification

Please replace the paragraph beginning on page 1, line 5 with the following amended paragraph:

This application is related to the following applications:

- 1. United States Patent Application Serial No. 09/925,231 entitled, "Method and Apparatus for Generating a Set of Filter Coefficients for a Time Updated Adaptive Filter", filed on the same date as the instant application August 8, 2001 by Awad T. et al. and currently pending.
- 2. United States Patent Application Serial No. 09/925,194 entitled, "Method and Apparatus for Providing an Error Characterization Estimate of an Impulse Response Derived using Least Squares", filed on the same date as the instant application August 8, 2001 by Awad T. et al. and currently pending.
- 3. United States Patent Application Serial No. 09/925,247 entitled, "Method and Apparatus for Generating a Set of Filter Coefficients Providing Adaptive Noise Reduction", filed on the same date as the instant application—August 8, 2001 by Awad T. et al. and currently pending.

The contents of the above noted documents are hereby incorporated by reference.